

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 139 of 1987

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO
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COMMISSIONER OF INCOME-TAX

Versus

JAYANT B HARIBHAKTI

Appearance:

1. INCOME TAX REFERENCE No. 139 of 1987
MR AKIL QURESHI for MR RP BHATT for Petitioner No. 1
NOTICE SERVED for Respondent No. 1
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CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 31/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

At the instance of the revenue, the following question of law has been referred to this court for its opinion by the Income Tax Appellate Tribunal, Ahmedabad Bench 'C' under the provisions of sec. 256(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

"Whether in law and on facts the assessee is entitled to allowance of relief under section 8-U of the Income-tax Act, 1961 on the ground that he is suffering from heart trouble?"

2. Learned advocate Shri Akil Qureshi has appeared for the applicant whereas nobody has appeared for the respondent assessee.

3. Our attention has been drawn by the learned advocate to the fact that for the Assessment Years 1982-83 to 1984-85 in the case of the same assessee a similar question of law was referred to this court. This court has answered the question in the affirmative i.e. in favour of the assessee and against the revenue.

4. Looking to the said legal position, we answer the question referred to this court in the affirmative i.e. in favour of the assessee and against the revenue.

The reference stands disposed of accordingly with no order as to costs.

(A.R. Dave, J.)

(D.A. Mehta, J.)

(hn)